



STATE OF ARKANSAS
**Department of Finance
and Administration**

REVENUE DIVISION
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Miscellaneous Tax Section
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WASTE TIRE FEE INFORMATION

Definitions

- **"Automobile tire"** means any motor vehicle tire with a load rating of "E" or lower."
- **"Big truck tire"** means any motor vehicle tire with a rim size greater than twenty inches (20") and a load rating of "E" or higher.
- **"Imported waste tire"** means any waste automobile or truck brought into the State of Arkansas from another state for disposition.
- **"Load rating"** means the system of trade designation, which identifies the weight carrying capacity range of a tire.
- **"Motor vehicle"** means an automobile, motorcycle, truck trailer, truck tractor and semi-trailer combinations, or any other vehicle operated primarily on the roads of this state, used to transport persons or property and propelled by power other than muscle power.
- **"Specialty tire"** means any tire not specifically covered by any other definition in this section included, but not limited to, traction engines, road rollers, vehicles that run only on a track, bicycles, and farm tractors and trailers.
- **"Tire"** means a continuous solid or pneumatic rubber covering which is used for encircling a wheel.

Taxable sales often overlooked:

- Boat trailer replacement tires,
- Motorcycle / motor scooter tires,
- New car take-off tires,
- Sales of tires to state and local governments, and
- Warranty replacement tires,

Exempt sales:

- Sales of off-road tires (i.e. specialty tires),
 1. ATV tires,
 2. Bicycle tires,
 3. Farm machinery tires,
 4. Forklift tires,
 5. Golf cart tires,
 6. Heavy equipment tires,
 7. Lawnmowers,
- Sales of tires to **registered** tire retailers for resale, and
- Sales to federal government.